

## 004 - MISCELLANEOUS

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual Exp/Rev	FY 2001-2002 Final Budget	FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>	FY 2002-2003 Final Budget	Change from FY 2001-2002 Actual	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 1,540,761	\$ 1,536,965	\$ 2,140,929	\$ 1,535,868	\$ (605,061)	-28.26%
Intergovernmental Revenues	404,080	200,000	133,495	100,000	(33,495)	-25.09
Charges For Services	8,061,195	8,060,343	8,222,097	8,000,000	(222,097)	-2.70
Miscellaneous Revenues	49,204,689	47,178,131	41,567,658	112,391,215	70,823,556	170.38
<b>Total Revenues</b>	<b>59,210,725</b>	<b>56,975,439</b>	<b>52,064,179</b>	<b>122,027,083</b>	<b>69,962,903</b>	<b>134.38</b>
Services & Supplies	(253,527)	1,017,750	(482,074)	1,107,750	1,589,824	-329.79
Services & Supplies Reimbursements	(60,098)	0	(72,363)	0	72,363	-100.00
Other Charges	602,353	28,720,000	1,107,657	90,616,196	89,508,538	8,080.88
Other Financing Uses	16,550,351	27,298,826	23,218,467	51,798,455	28,579,988	123.09
Residual Equity Transfers	0	15,829,112	286,952	0	(286,952)	-100.00
Intrafund Transfers	(1,075,062)	(1,075,040)	(1,075,040)	(1,074,698)	342	-0.03
Appropriation For Contingencies	0	0	0	9,450,001	9,450,001	0.00
<b>Total Requirements</b>	<b>15,764,017</b>	<b>71,790,648</b>	<b>22,983,598</b>	<b>151,897,704</b>	<b>128,914,106</b>	<b>560.90</b>
<b>Net County Cost</b>	<b>\$ (43,446,708)</b>	<b>\$ 14,815,209</b>	<b>\$ (29,080,580)</b>	<b>\$ 29,870,621</b>	<b>\$ 58,951,201</b>	<b>-202.72%</b>

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 056 - EMPLOYEE BENEFITS

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001		FY 2001-2002		FY 2001-2002		FY 2002-2003		Change from FY 2001-2002		
	Actual	Exp/Rev	Final Budget		Actual	Exp/Rev <sup>(1)</sup>	Final Budget		Actual		
									Amount	Percent	
Charges For Services	\$	1,894,827	\$	2,025,468	\$	2,094,927	\$	2,847,916	\$	752,988	35.94%
Miscellaneous Revenues		718,055		804,000		869,822		946,000		76,177	8.76
Other Financing Sources		0		200,000		0		0		0	0.00
Total Revenues		2,612,882		3,029,468		2,964,750		3,793,916		829,165	27.97
Salaries & Benefits		737,789		1,141,770		971,564		1,246,488		274,923	28.30
Services & Supplies		4,742,329		5,249,836		5,190,231		7,084,663		1,894,431	36.50
Other Charges		434		700		0		700		700	0.00
Intrafund Transfers		(931,652)		(930,000)		(1,285,919)		(1,390,835)		(104,915)	8.16
Total Requirements		4,548,900		5,462,306		4,875,876		6,941,016		2,065,139	42.35
Net County Cost	\$	1,936,018	\$	2,432,838	\$	1,911,126	\$	3,147,100	\$	1,235,973	64.67%

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 099 - PROVISION FOR CONTINGENCIES

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual Exp/Rev		FY 2001-2002 Final Budget		FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>		FY 2002-2003 Final Budget		Change from FY 2001-2002 Actual	
									Amount	Percent
Appropriation For Contingencies	\$	0	\$	5,000,000	\$	0	\$	5,000,000	\$ 5,000,000	0.00%
Increases To Reserves		0		1,000,000		0		0	0	0.00
<b>Total Requirements</b>		0		6,000,000		0		5,000,000	5,000,000	0.00
<b>Net County Cost</b>	\$	0	\$	6,000,000	\$	0	\$	5,000,000	\$ 5,000,000	0.00%

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

# 100 - COUNTY GENERAL FUND-LEVEL TRANSACTIONS

## Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual Exp/Rev		FY 2001-2002 Final Budget		FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>		FY 2002-2003 Final Budget		Change from FY 2001-2002 Actual	
									Amount	Percent
Reserves	\$	0	\$	1,500,000	\$	0	\$	1,000,000	\$ 1,000,000	0.00%
<b>Total Requirements</b>		0		1,500,000		0		1,000,000	1,000,000	0.00
<b>Net County Cost</b>	\$	0	\$	1,500,000	\$	0	\$	1,000,000	\$ 1,000,000	0.00%

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 13A - LITIGATION RESERVE ESCROW

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual Exp/Rev	FY 2001-2002 Final Budget	FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>	FY 2002-2003 Final Budget	Change from FY 2001-2002 Actual	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 10,335	\$ 8,200	\$ 5,470	\$ 5,500	\$ 29	0.54%
Total FBA	162,775	173,145	172,905	178,296	5,390	3.12
<b>Total Revenues</b>	173,110	181,345	178,375	183,796	5,420	3.04
Services & Supplies	205	181,345	190	183,796	183,605	96,583.85
<b>Total Requirements</b>	205	181,345	190	183,796	183,605	96,583.85
<b>Balance</b>	\$ 172,905	\$ 0	\$ 178,185	\$ 0	\$ (178,185)	-100.00%

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 14A - OPTION B POOL PARTICIPANTS REGISTERED WARRANTS

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual Exp/Rev	FY 2001-2002 Final Budget	FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>	FY 2002-2003 Final Budget	Change from FY 2001-2002 Actual	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 1,842	\$ 1,000	\$ 1,350	\$ 1,000	\$ (350)	-25.97%
Other Financing Sources	1,112,000	1,060,000	1,060,000	1,008,000	(52,000)	-4.91
Total FBA	9,173	10,698	10,978	11,948	969	8.83
<b>Total Revenues</b>	1,123,015	1,071,698	1,072,328	1,020,948	(51,380)	-4.79
Services & Supplies	37	11,698	49	12,948	12,898	25,837.50
Other Charges	1,112,000	1,060,000	1,060,000	1,008,000	(52,000)	-4.91
<b>Total Requirements</b>	1,112,037	1,071,698	1,060,049	1,020,948	(39,101)	-3.69
<b>Balance</b>	\$ 10,978	\$ 0	\$ 12,279	\$ 0	\$ (12,279)	-100.00%

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 14C - CLASS B-27 REGISTERED WARRANTS

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001	FY 2001-2002	FY 2001-2002	FY 2002-2003	Change from FY 2001-2002	
	Actual Exp/Rev	Final Budget	Actual Exp/Rev <sup>(1)</sup>	Final Budget	Actual	
	Amount				Amount	Percent
Revenue From Use Of Money And Property	\$ 121	\$ 109	\$ 64	\$ 70	\$ 5	9.29%
Other Financing Sources	0	200,000	0	200,000	200,000	0.00
Total FBA	1,901	2,016	2,021	2,084	62	3.09
Total Revenues	2,022	202,125	2,085	202,154	200,068	9,593.36
Services & Supplies	1	2,125	0	2,154	2,153	422,252.94
Other Charges	0	200,000	0	200,000	200,000	0.00
Total Requirements	1	202,125	0	202,154	202,153	39,637,940.00
Balance	\$ 2,021	\$ 0	\$ 2,084	\$ 0	\$ (2,084)	-100.00%

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 14F - DEFERRED COMPENSATION REIMBURSEMENT (CEO)

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual Exp/Rev	FY 2001-2002 Final Budget	FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>	FY 2002-2003 Final Budget	Change from FY 2001-2002 Actual	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 471,475	\$ 196,025	\$ 240,022	\$ 247,578	\$ 7,555	3.15%
Total FBA	7,488,924	7,536,433	7,650,200	7,518,213	(131,987)	-1.73
<b>Total Revenues</b>	<b>7,960,399</b>	<b>7,732,458</b>	<b>7,890,223</b>	<b>7,765,791</b>	<b>(124,432)</b>	<b>-1.58</b>
Services & Supplies	352,463	7,732,458	295,146	7,765,791	7,470,644	2,531.16
<b>Total Requirements</b>	<b>352,463</b>	<b>7,732,458</b>	<b>295,146</b>	<b>7,765,791</b>	<b>7,470,644</b>	<b>2,531.16</b>
<b>Balance</b>	<b>\$ 7,607,936</b>	<b>\$ 0</b>	<b>\$ 7,595,076</b>	<b>\$ 0</b>	<b>\$ (7,595,076)</b>	<b>-100.00%</b>

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.



## 14X - TOBACCO SETTLEMENT FUND

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual Exp/Rev	FY 2001-2002 Final Budget	FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>	FY 2002-2003 Final Budget	Change from FY 2001-2002 Actual	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 393,022	\$ 149,000	\$ 299,640	\$ 61,484	\$ (238,156)	-79.48%
Intergovernmental Revenues	27,930,150	0	0	0	0	0.00
Total FBA	109,868	5,413,000	10,566,248	2,110,516	(8,455,732)	-80.03
<b>Total Revenues</b>	28,433,040	5,562,000	10,865,888	2,172,000	(8,693,888)	-80.01
Services & Supplies	88,075	10,000	10,110	10,000	(110)	-1.09
Other Financing Uses	17,778,717	5,552,000	7,861,889	2,162,000	(5,699,889)	-72.50
<b>Total Requirements</b>	17,866,792	5,562,000	7,871,999	2,172,000	(5,699,999)	-72.41
<b>Balance</b>	\$ 10,566,248	\$ 0	\$ 2,993,889	\$ 0	\$ (2,993,889)	-100.00%

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 14Y - INDEMNIFICATION RESERVE

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual Exp/Rev	FY 2001-2002 Final Budget	FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>	FY 2002-2003 Final Budget	Change from FY 2001-2002 Actual	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 64,166	\$ 0	\$ 33,961	\$ 0	\$ (33,961)	-100.00%
Miscellaneous Revenues	0	55,000	0	55,000	55,000	0.00
Total FBA	1,010,562	1,084,062	1,073,455	1,128,456	55,000	5.12
<b>Total Revenues</b>	1,074,728	1,139,062	1,107,417	1,183,456	76,038	6.87
Services & Supplies	1,272	1,139,062	1,180	1,183,456	1,182,275	100,173.34
<b>Total Requirements</b>	1,272	1,139,062	1,180	1,183,456	1,182,275	100,173.34
<b>Balance</b>	\$ 1,073,456	\$ 0	\$ 1,106,237	\$ 0	\$ (1,106,237)	-100.00%

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 14Z - LITIGATION RESERVE

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual Exp/Rev	FY 2001-2002 Final Budget	FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>	FY 2002-2003 Final Budget	Change from FY 2001-2002 Actual	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 183,262	\$ 101,250	\$ 97,000	\$ 101,250	\$ 4,249	4.38%
Miscellaneous Revenues	106	0	6,620,650	0	(6,620,650)	-100.00
Total FBA	2,886,243	3,059,993	3,065,978	3,157,966	91,987	3.00
<b>Total Revenues</b>	3,069,611	3,161,243	9,783,630	3,259,216	(6,524,414)	-66.69
Services & Supplies	3,633	3,161,243	3,370	3,259,216	3,255,845	96,584.81
Other Charges	0	0	4,060,157	0	(4,060,157)	-100.00
Other Financing Uses	0	0	2,560,493	0	(2,560,493)	-100.00
<b>Total Requirements</b>	3,633	3,161,243	6,624,021	3,259,216	(3,364,805)	-50.80
<b>Balance</b>	\$ 3,065,978	\$ 0	\$ 3,159,608	\$ 0	\$ (3,159,608)	-100.00%

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 15S - DESIGNATED SPECIAL REVENUE

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations					Change from FY 2001-2002	
	FY 2000-2001 Actual Exp/Rev	FY 2001-2002 Final Budget	FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>	FY 2002-2003 Final Budget	Actual Amount	Percent
Other Financing Sources	\$ 0	\$ 0	\$ 0	\$ 7,054,929	\$ 7,054,929	0.00%
Total FBA	87,942,359	74,412,381	73,966,676	47,806,957	(26,159,719)	-35.37
Reserves	200,000	0	0	0	0	0.00
Total Revenues	88,142,359	74,412,381	73,966,676	54,861,886	(19,104,790)	-25.83
Services & Supplies	0	0	0	36,262,952	36,262,952	0.00
Other Financing Uses	13,975,683	11,792,402	26,986,746	18,598,934	(8,387,812)	-31.08
Residual Equity Transfers	0	62,619,979	0	0	0	0.00
Reserves	200,000	0	0	0	0	0.00
Total Requirements	14,175,683	74,412,381	26,986,746	54,861,886	27,875,139	103.29
Balance	\$ 73,966,676	\$ 0	\$ 46,979,930	\$ 0	\$ (46,979,930)	-100.00%

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 15Z - PLAN OF ADJUSTMENT AVAILABLE CASH

### Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2000-2001 Actual Exp/Rev	FY 2001-2002 Final Budget	FY 2001-2002 Actual Exp/Rev <sup>(1)</sup>	FY 2002-2003 Final Budget	Change from FY 2001-2002 Actual	
					Amount	Percent
Revenue From Use Of Money And Property	\$ 149,174	\$ 135,000	\$ 77,445	\$ 40,000	\$ (37,445)	-48.35%
Other Financing Sources	9,902,424	186,670	2,969,445	2,700,378	(269,067)	-9.06
Total FBA	12,142,865	10,167,499	10,129,049	2,033,835	(8,095,214)	-79.92
<b>Total Revenues</b>	22,194,463	10,489,169	13,175,941	4,774,213	(8,401,728)	-63.77
Services & Supplies	2,616	3,000	591	1,000	408	69.17
Other Charges	12,062,797	10,486,169	10,128,000	4,773,213	(5,354,787)	-52.87
<b>Total Requirements</b>	12,065,413	10,489,169	10,128,591	4,774,213	(5,354,378)	-52.86
<b>Balance</b>	\$ 10,129,050	\$ 0	\$ 3,047,350	\$ 0	\$ (3,047,350)	-100.00%

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 2001-02 Actual Expenditure + Encumbrance included in the "At a Glance" section.

## 289 - INFORMATION & TECHNOLOGY INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED BUDGET 2002-2003 (4)	FINAL BUDGET 2002-2003 (5)	(6)
<b>OPERATING INCOME</b>					
6620 Rents and Concessions	0	931,990	1,028,454	1,028,454	
7330 Communication Services	15,394	8,531	0	0	
7590 Other Charges for Services	14,914,771	39,508,605	44,796,735	44,942,809	
7662 Other Sales - Non Taxable - Resale	0	763	0	0	
7670 Miscellaneous Revenue	50,169	41,714	0	0	
7680 Six-Month Expired (Outlawed) Checks	(12,488)	46	0	0	
<b>TOTAL OPERATING INCOME</b>	<b>14,967,846</b>	<b>40,491,650</b>	<b>45,825,189</b>	<b>45,971,263</b>	
<b>OPERATING EXPENSES</b>					
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
0100 Salaries and Wages	(18,548)	127,268	0	0	
0101 Regular Salaries	595,985	1,727,272	1,823,796	1,943,796	
0102 Extra Help	0	22,352	100,000	100,000	
0103 Overtime	7,435	22,110	50,000	50,000	
0105 Vacation Payoff	28,206	54,295	30,000	30,000	
0106 Sick Leave Payoff	0	32,380	25,000	25,000	
0110 Performance Incentive Pay	1,904	12,399	22,168	22,168	
0111 Other Pay	0	18,305	1,200	1,200	
0200 Retirement	8,841	57,802	133,295	144,107	
0202 Early Retirement	0	3,941	3,941	3,941	
0301 Unemployment Insurance	513	1,516	2,959	3,129	
0305 Salary Continuance Insurance	883	3,978	4,086	4,770	
0306 Health Insurance	67,418	160,846	204,625	214,177	
0308 Dental Insurance	1,859	7,698	8,964	9,960	
0309 Life Insurance	302	1,432	1,680	1,836	
0310 Accidental Death & Dismemberment Insurance	55	263	300	324	
0319 Other Insurance	3,339	12,750	13,104	13,104	
0352 Workers' Compensation Insurance - General	37,616	57,188	57,391	57,391	
0400 Medicare	8,319	18,352	19,244	20,920	
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>744,127</b>	<b>2,342,344</b>	<b>2,501,753</b>	<b>2,645,823</b>	

**OPERATION OF INTERNAL SERVICE FUND**  
**Operational Statement for the Fiscal Year 2002-2003**

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED BUDGET 2002-2003 (4)	FINAL BUDGET 2002-2003 (5)	(6)
<b>OPERATING EXPENSES (Cont.)</b>					
<b>SERVICES AND SUPPLIES</b>					
0700 Communications	8,153,396	7,381,946	8,752,582	8,752,582	
1000 Household Expense	33	109,676	100,000	100,000	
1100 Insurance	(801)	24,228	32,335	32,335	
1300 Maintenance - Equipment	1,650,693	791,435	778,490	778,490	
1400 Maintenance - Buildings and Improvements	104,036	441,939	456,359	456,359	
1600 Memberships	0	864	5,707	5,707	
1800 Office Expense	224,120	1,953,794	976,753	976,753	
1900 Professional and Specialized Services	2,528,645	20,170,002	24,000,638	24,000,638	
1911 CWCAP Charges	0	327,917	0	0	
2000 Publications and Legal Notices	275	580	5,000	5,000	
2100 Rents and Leases - Equipment	62,829	3,571,576	5,158,576	5,158,576	
2200 Rents and Leases - Buildings and Improvements	87,144	47,469	567,581	567,581	
2300 Small Tools and Instruments	0	0	2,500	2,500	
2400 Special Departmental Expense	7	72,221	83,240	83,240	
2405 Optional Benefit Plan	4,240	17,927	20,000	22,004	
2600 Transportation and Travel - General	4,505	14,549	10,000	10,000	
2700 Transportation and Travel - Meetings/Conferences	2,732	15,783	57,464	57,464	
2800 Utilities	0	619,186	596,712	596,712	
2890 - Intra-Agency S & S Billing	(424)	12	(77,000)	(77,000)	
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>12,821,430</b>	<b>35,561,477</b>	<b>41,526,937</b>	<b>41,528,941</b>	
<b>MISCELLANEOUS</b>					
5300 Depreciation	1,029,300	2,808,866	1,262,377	1,262,377	
<b>TOTAL MISCELLANEOUS</b>	<b>1,029,300</b>	<b>2,808,866</b>	<b>1,262,377</b>	<b>1,262,377</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>14,594,857</b>	<b>40,712,688</b>	<b>45,291,067</b>	<b>45,437,141</b>	
<b>NET OPERATING INCOME (LOSS)</b>	<b>372,989</b>	<b>(221,038)</b>	<b>534,122</b>	<b>534,122</b>	
<b>NON-OPERATING REVENUE (EXPENSES)</b>					

## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ACTUAL 2001-2002	PROPOSED BUDGET 2002-2003	FINAL BUDGET 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
6610 Interest	298,189	269,980	213,200	213,200	
6840 State - Health Administration	0	4,750	0	0	
6970 State - Other	0	37,984	0	0	
7840 Long-Term Debt Proceeds	551,203	0	0	0	
7852 Fixed Asset Sales - Non-Taxable - Resale	0	(6,169)	0	0	
3300 Interest on Bonds	0	(206,600)	0	0	
3351 Lease Purchase Interest Payment	0	0	(387,000)	(387,000)	
5400 (Loss) or Gain on Disposition of Assets	0	(16,779)	0	0	
TOTAL NON-OPERATING REVENUE (EXPENSES)	849,392	83,166	(173,800)	(173,800)	
NET INCOME (LOSS) *	1,222,381	(137,872)	360,322	360,322	* NOTE - NET LOSSES ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM PRIOR YEARS.
SOURCES OF WORKING CAPITAL					
NET INCOME (LOSS)	1,222,381	(137,872)	360,322	360,322	
5300 Depreciation	1,029,300	2,808,866	1,262,377	1,262,377	
TOTAL SOURCES OF WORKING CAPITAL	2,251,681	2,670,994	1,622,699	1,622,699	
USES OF WORKING CAPITAL					
3251 Lease Purchase Principal Payment	0	0	1,310,000	1,310,000	NOTE - REPLACEMENT EQUIPMENT IS FINANCED BY FUNDS GENERATED THROUGH DEPRECIATION EXPENSE.
4000 Equipment Replacement	640,025	1,278,342	1,209,167	1,209,167	
4200 Buildings & Improvements - P605 Data Center Expansion	0	113,965	0	0	
TOTAL USES OF WORKING CAPITAL	640,025	1,392,307	2,519,167	2,519,167	
NET INCREASE (DECREASE) WORKING CAPITAL	1,611,656	1,278,687	(896,468)	(896,468)	



## 291 - UNEMPLOYMENT INSURANCE INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ACTUAL 2001-2002	PROPOSED BUDGET 2002-2003	FINAL BUDGET 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
INCOME					
6610 Interest	395,038	214,530	187,926	187,926	
7670 Miscellaneous Revenue	725,331	808,470	0	0	
7710 Insurance Premiums	0	30	1,521,000	1,521,000	
TOTAL INCOME	1,120,369	1,023,030	1,708,926	1,708,926	
EXPENSES					
SERVICES AND SUPPLIES					
1900 Professional and Specialized Services	100,476	1,508,135	356,337	356,337	
1911 CWCAP Charges	0	7,326	0	0	
TOTAL SERVICES AND SUPPLIES	100,476	1,515,461	356,337	356,337	
OTHER CHARGES					
3500 Judgments and Damages	396,369	442,200	4,383,771	4,383,771	
TOTAL OTHER CHARGES	396,369	442,200	4,383,771	4,383,771	
TOTAL EXPENSES	496,845	1,957,661	4,740,108	4,740,108	
EXCESS INCOME OVER (UNDER) EXPENSES *	623,524	(934,631)	(3,031,182)	(3,031,182)	* NOTE - EXPENSES IN EXCESS OF INCOME ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM THE PRIOR FISCAL YEAR.
STATEMENT OF CHANGES IN RETAINED EARNINGS (DEFICIT)					
Beginning Balance	5,914,169	6,570,693	3,031,182	3,031,182	
Changes to Reserves-Encumbrances-(Inc.)/Dec.	33,000	(23,750)	0	0	
Income Over (Under) Expenses	623,524	(934,631)	(3,031,182)	(3,031,182)	
Ending Balance	6,570,693	5,612,312	0	0	

## 292 - COUNTY INDEMNITY HEALTH PLAN INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED BUDGET 2002-2003 (4)	FINAL BUDGET 2002-2003 (5)	(6)
<b>INCOME</b>					
6610 Interest	677,748	258,758	227,172	227,172	
7670 Miscellaneous Revenue	37,869,390	46,794,849	0	0	
7680 Six-Month Expired (Outlawed) Checks	0	150	0	0	
7690 Returned Check Charges	40	0	0	0	
7710 Insurance Premiums	0	(1,006)	54,332,280	54,332,280	
7800 Contributions In-Lieu of Fees	0	0	1,177,500	1,177,500	
7810 Operating Transfers-In from Fund 100	0	739,748	0	0	
<b>TOTAL INCOME</b>	<b>38,547,178</b>	<b>47,792,498</b>	<b>55,736,952</b>	<b>55,736,952</b>	
<b>EXPENSES</b>					
<b>SERVICES AND SUPPLIES</b>					
1800 Office Expense	7,261	0	31,500	31,500	
1900 Professional and Specialized Services	2,898,302	2,036,917	2,188,154	2,188,154	
1911 CWCAP Charges	0	90,183	98,000	98,000	
2400 Special Departmental Expense	1,200,673	1,423,019	1,991,370	1,991,370	
2700 Transportation and Travel - Meetings/Conferences	0	0	850	850	
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>4,106,236</b>	<b>3,550,119</b>	<b>4,309,874</b>	<b>4,309,874</b>	
<b>OTHER CHARGES</b>					
3500 Judgments and Damages	39,122,970	48,773,467	55,941,583	55,941,583	
3600 Rights of Way	0	(917)	0	0	
<b>TOTAL OTHER CHARGES</b>	<b>39,122,970</b>	<b>48,772,550</b>	<b>55,941,583</b>	<b>55,941,583</b>	
<b>FIXED ASSETS</b>					
4000 Equipment	0	0	20,700	20,700	
<b>TOTAL FIXED ASSETS</b>	<b>0</b>	<b>0</b>	<b>20,700</b>	<b>20,700</b>	
<b>MISCELLANEOUS</b>					
5300 Depreciation	2,840	0	6,000	6,000	
<b>TOTAL MISCELLANEOUS</b>	<b>2,840</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	
<b>TOTAL EXPENSES</b>	<b>43,232,046</b>	<b>52,322,668</b>	<b>60,278,157</b>	<b>60,278,157</b>	

**OPERATION OF INTERNAL SERVICE FUND**  
**Operational Statement for the Fiscal Year 2002-2003**

OPERATING DETAIL	ACTUAL 2000-2001	ACTUAL 2001-2002	PROPOSED BUDGET 2002-2003	FINAL BUDGET 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
EXCESS INCOME OVER (UNDER) EXPENSES *	(4,684,868)	(4,530,170)	(4,541,205)	(4,541,205)	* NOTE - EXPENSES IN
					EXCESS OF INCOME ARE
					OFFSET BY RETAINED
					EARNINGS CARRIED
					FORWARD FROM THE PRIOR
					FISCAL YEAR.

## 293 - WORKERS' COMPENSATION INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ACTUAL 2001-2002	PROPOSED BUDGET 2002-2003	FINAL BUDGET 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
INCOME					
6610 Interest	592,503	513,783	746,077	746,077	
7670 Miscellaneous Revenue	503,617	300,152	300,000	300,000	
7710 Insurance Premiums	24,728,934	28,984,378	34,781,834	34,781,834	
TOTAL INCOME	25,825,054	29,798,313	35,827,911	35,827,911	
EXPENSES					
SALARIES AND EMPLOYEE BENEFITS					
0100 Salaries and Wages	8,944	(9,128)	0	0	
0101 Regular Salaries	493,055	502,172	567,360	567,360	
0102 Extra Help	10,208	33,848	25,000	25,000	
0103 Overtime	4,121	3,133	3,000	3,000	
0105 Vacation Payoff	10,044	7,205	22,500	22,500	
0110 Performance Incentive Pay	5,173	7,073	6,099	6,099	
0200 Retirement	9,740	5,972	40,502	40,502	
0204 Executive Deferred Compensation Plan	0	2,352	3,192	3,192	
0301 Unemployment Insurance	415	452	848	848	
0305 Salary Continuance Insurance	1,402	1,468	1,536	1,536	
0306 Health Insurance	41,676	45,672	55,736	55,736	
0308 Dental Insurance	2,731	2,744	2,988	2,988	
0309 Life Insurance	434	502	552	552	
0310 Accidental Death & Dismemberment Insurance	79	92	108	108	
0319 Other Insurance	2,045	4,448	4,368	4,368	
0352 Workers' Compensation - General	14,209	15,632	18,166	18,166	* NOTE - THE COUNTY HAS ADOPTED A POLICY OF INCLUDING IN THE FISCAL YEAR-END EXPENSE ACCRUALS, AN AMOUNT EQUAL TO "CLAIMS INCURRED BUT NOT REPORTED" (IBNR) AS WELL AS, REPORTED CLAIMS.
0353 Workers' Compensation - Benefits *	23,112,763	26,996,275	0	0	
0401 Medicare	2,809	3,175	3,213	3,213	
TOTAL SALARIES AND EMPLOYEE BENEFITS	23,719,848	27,623,086	755,168	755,168	
SERVICES AND SUPPLIES					
0700 Communications	0	150	6,000	6,000	
0701 Telephone/Telegraph - Interfund Transfer	4,283	3,088	0	0	
1100 Insurance	76,897	90,835	165,000	165,000	
1600 Memberships	505	595	2,250	2,250	

## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ACTUAL 2001-2002	PROPOSED BUDGET 2002-2003	FINAL BUDGET 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
EXPENSES (Cont.)					
1800 Office Expense	11,261	4,506	20,000	20,000	
1801 Duplicating Services (GSA/Repro)	12,822	15,853	0	0	
1809 Minor Office Equipment to be Controlled	36,095	(22,868)	0	0	
1900 Professional and Specialized Services	1,949,131	1,935,487	2,169,210	2,169,210	
1908 Temporary Help	13,169	20,008	0	0	
1911 CWCAP Charges	0	75,643	0	0	
2000 Publications and Legal Notices	3,475	295	5,000	5,000	
2100 Rents and Leases - Equipment	0	0	2,109	2,109	
2200 Rents and Leases - Buildings and Improvements	4,138	5,013	6,000	6,000	
2405 Optional Benefit Plan	5,504	8,961	7,500	7,500	
2600 Transportation and Travel - General	0	21	15,000	15,000	
2601 Private Auto Mileage	266	562	0	0	
2602 Garage Expense	12,926	13,524	0	0	
2700 Transportation and Travel - Meetings/Conferences	8,193	6,318	10,000	10,000	
2890 Intra-Agency Services and Supplies - Billing Offsets	(14,209)	(15,632)	(18,166)	(18,166)	
TOTAL SERVICES AND SUPPLIES	2,124,456	2,142,358	2,389,903	2,389,903	
OTHER CHARGES					
3520 Insurance Claims*	0	0	32,682,840	32,682,840	* NOTE - THE COUNTY HAS ADOPTED A POLICY OF INCLUDING IN THE FISCAL YEAR-END EXPENSE ACCRUALS, AN AMOUNT EQUAL TO "CLAIMS INCURRED BUT NOT REPORTED" (IBNR) AS WELL AS, REPORTED CLAIMS.
TOTAL OTHER CHARGES	0	0	32,682,840	32,682,840	
MISCELLANEOUS					
5300 Depreciation	46	1,095	0	0	* NOTE - EXPENSES IN EXCESS OF INCOME ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM THE PRIOR FISCAL YEAR
TOTAL MISCELLANEOUS	46	1,095	0	0	
TOTAL EXPENSES	25,844,350	29,766,539	35,827,911	35,827,911	
EXCESS INCOME OVER (UNDER) EXPENSES**	(19,296)	31,773	0	0	
FIXED ASSET EXPENDITURES					
4000 Equipment	5,509	5,444	0	0	
TOTAL FIXED ASSET EXPENDITURES	5,509	5,444	0	0	
STATEMENT OF CHANGES IN RETAINED EARNINGS (DEFICIT)					
Beginning Balance	5,528	(4,923)	0	0	

**OPERATION OF INTERNAL SERVICE FUND**  
**Operational Statement for the Fiscal Year 2002-2003**

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED BUDGET 2002-2003 (4)	FINAL BUDGET 2002-2003 (5)	(6)
Changes to Reserves-Encumbrances (Inc)/Dec.	8,845	(17,038)	0	0	
Changes to Reserves-Net Assets, Invested in Capital Assets, Net of Related Debt-(Inc.)/Dec.	0	(9,812)	0	0	
Income Over (Under) Expenses	(19,296)	31,773	0	0	
<b>Ending Balance</b>	<b>(4,923)</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 294 - PROPERTY AND CASUALTY RISK INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED BUDGET 2002-2003 (4)	FINAL BUDGET 2002-2003 (5)	(6)
<b>INCOME</b>					
6610 Interest	4,072,984	1,730,785	1,101,794	1,101,794	
7670 Miscellaneous Revenue	645,401	233,998	300,000	300,000	
7680 Six-Month Expired (Outlawed) Checks	372	6,761	0	0	
7690 Returned Check Charges	(90)	0	0	0	
7710 Insurance Premiums	(1,078,281)	(463,231)	9,677,385	9,677,385	
<b>TOTAL INCOME</b>	<b>3,640,386</b>	<b>1,508,313</b>	<b>11,079,179</b>	<b>11,079,179</b>	
<b>EXPENSES</b>					
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
0100 Salaries and Wages	11,837	(4,877)	0	0	
0101 Regular Salaries	554,714	582,626	622,368	622,368	
0102 Extra Help	0	0	25,000	25,000	
0103 Overtime	2,914	1,013	3,500	3,500	
0105 Vacation Payoff	5,139	662	1,500	1,500	
0110 Performance Incentive Pay	1,331	1,772	6,474	6,474	
0200 Retirement	11,038	23,711	49,200	49,200	
0301 Unemployment Insurance	449	470	936	936	
0305 Salary Continuance Insurance	1,593	1,633	1,764	1,764	
0306 Health Insurance	43,144	51,995	64,496	64,496	
0308 Dental Insurance	3,603	3,544	3,984	3,984	
0309 Life Insurance	534	580	636	636	
0310 Accidental Death & Dismemberment Insurance	98	106	120	120	
0319 Other Insurance	2,030	4,281	4,368	4,368	
0352 Workers' Compensation Insurance - General	1,416	2,176	3,202	3,202	
0400 Medicare	4,664	5,429	6,022	6,022	
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>644,504</b>	<b>675,121</b>	<b>793,570</b>	<b>793,570</b>	
<b>SERVICES AND SUPPLIES</b>					
0700 Communications	0	995	15,000	15,000	
0701 Telephone/Telegraph - Interfund Transfer	10,665	12,539	0	0	
1100 Insurance	4,300,750	7,013,784	8,373,118	8,373,118	
1300 Maintenance - Equipment	1,048	2,449	4,000	4,000	

## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED BUDGET 2002-2003 (4)	FINAL BUDGET 2002-2003 (5)	(6)
<b>EXPENSES (Cont.)</b>					
1400 Maintenance - Buildings and Improvements	237	294	1,600	1,600	
1402 Minor Alterations and Improvements	2,195	766	0	0	
1600 Memberships	3,334	950	4,500	4,500	
1800 Office Expense	38,658	22,487	30,000	30,000	
1801 Duplicating Services (GSA/Repro)	1,584	5,001	0	0	
1803 Postage	7	0	0	0	
1806 Printing Costs - Outside Vendors	173	0	0	0	
1809 Minor Office Equipment to be Controlled	23,861	36,611	0	0	
1900 Professional and Specialized Services	412,073	190,346	955,054	955,054	
1901 Data Processing Services	45,839	30,059	0	0	
1908 Temporary Help	1,145	27,283	0	0	
1911 CWCAP Charges	0	56,437	0	0	
2100 Rents and Leases - Equipment	4,564	5,943	12,000	12,000	
2200 Rents and Leases - Buildings and Improvements	2,790	2,211	3,200	3,200	
2400 Special Departmental Expense	758	2,028	1,000	1,000	
2405 Optional Benefit Plan	10,539	9,461	8,000	8,000	
2600 Transportation and Travel - General	324	0	500	500	
2601 Private Auto Mileage	52	10	0	0	
2700 Transportation and Travel - Meetings/Conferences	2,330	4,524	5,000	5,000	
2890 Intra-Agency Services and Supplies Billing Offset	(87)	(934)	(2,173)	(2,173)	
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>4,862,839</b>	<b>7,423,245</b>	<b>9,410,799</b>	<b>9,410,799</b>	
<b>OTHER CHARGES</b>					
3500 Judgements and Damages *	(36,371,215)	4,537,465	23,661,743	23,661,743	
3800 Support and Care of Persons	1,136	0	0	0	
<b>TOTAL OTHER CHARGES</b>	<b>(36,370,079)</b>	<b>4,537,465</b>	<b>23,661,743</b>	<b>23,661,743</b>	
<b>FIXED ASSETS</b>					
4000 Equipment	0	0	200,000	200,000	
<b>TOTAL FIXED ASSETS</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	
<b>OTHER FINANCING USES</b>					
4801 Operating Transfer Out-Fund 101-199	0	0	400,000	400,000	
<b>TOTAL OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>400,000</b>	
<b>MISCELLANEOUS</b>					
5300 Depreciation	0	544	0	0	
<b>TOTAL MISCELLANEOUS</b>	<b>0</b>	<b>544</b>	<b>0</b>	<b>0</b>	
<b>TOTAL EXPENSES</b>	<b>(30,862,736)</b>	<b>12,636,376</b>	<b>34,466,112</b>	<b>34,466,112</b>	

\* NOTE - THE COUNTY HAS ADOPTED A POLICY OF INCLUDING IN THE FISCAL YEAR-END EXPENSE ACCRUALS, AN AMOUNT EQUAL TO "CLAIMS INCURRED BUT NOT REPORTED" (IBNR) AS WELL AS, REPORTED CLAIMS.



## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ACTUAL 2001-2002	PROPOSED BUDGET 2002-2003	FINAL BUDGET 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
EXCESS INCOME OVER (UNDER) EXPENSES*	34,503,122	(11,128,063)	(23,386,933)	(23,386,933)	* NOTE - EXPENSES IN EXCESS OF INCOME ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM THE PRIOR FISCAL YEAR.
FIXED ASSET EXPENDITURES					
4000 Equipment	0	5,444	200,000	200,000	
TOTAL FIXED ASSETS	0	5,444	200,000	200,000	
STATEMENT OF CHANGES IN RETAINED EARNINGS (DEFICIT)					
Beginning Balance	49,416	34,515,673	23,386,933	23,386,933	
Changes to Reserves-Encumbrances-(Inc.)/Dec.	(36,865)	25,373	0	0	
Changes to Reserve-Net Assets, Invested in Capital Assets, Net of Related Debt-(Inc.)/Dec.	0	(4,899)	0	0	
Income Over (Under) Expenses	34,503,122	(11,128,063)	(23,386,933)	(23,386,933)	
Ending Balance	34,515,673	23,408,084	0	0	

## 295 - RETIREE MEDICAL INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ACTUAL 2001-2002	PROPOSED BUDGET 2002-2003	FINAL BUDGET 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
INCOME					
6610 Interest	1,446,500	833,690	842,059	842,059	
7670 Miscellaneous Revenue	13,837,526	15,282,536	16,432,764	16,432,764	
TOTAL INCOME	15,284,026	16,116,226	17,274,823	17,274,823	
EXPENSES					
SALARIES AND EMPLOYEE BENEFITS					
0401 Medicare	(4)	(772)	0	0	
TOTAL SALARIES AND EMPLOYEE BENEFITS	(4)	(772)	0	0	
SERVICES AND SUPPLIES					
1400 Maintenance - Buildings and Improvements	0	335	0	0	
1800 Office Expense	3,712	1,890	32,000	32,000	
1900 Professional and Specialized Services	217,704	181,319	515,663	515,663	
1911 CWCAP Charges	0	54,214	0	0	
TOTAL SERVICES AND SUPPLIES	221,416	237,758	547,663	547,663	
OTHER CHARGES					
3500 Judgments and Damages	11,875,751	11,571,054	45,723,761	45,723,761	
TOTAL OTHER CHARGES	11,875,751	11,571,054	45,723,761	45,723,761	
TOTAL EXPENSES	12,097,163	11,808,040	46,271,424	46,271,424	
EXCESS INCOME OVER (UNDER) EXPENSES *	3,186,863	4,308,187	(28,996,601)	(28,996,601)	* NOTE - EXPENSES IN EXCESS OF INCOME ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM THE PRIOR FISCAL YEAR.
STATEMENT OF CHANGES IN RETAINED EARNINGS (DEFICIT)					
Beginning Balance	21,838,555	25,025,418	28,996,601	28,996,601	
Income Over (Under) Expenses	3,186,863	4,308,187	(28,996,601)	(28,996,601)	
Ending Balance	25,025,418	29,333,605	0	0	

## 296 - TRANSPORTATION INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED BUDGET 2002-2003 (4)	FINAL BUDGET 2002-2003 (5)	(6)
<b>OPERATING INCOME</b>					
6730 State - Highway Users Tax	(716)	0	0	0	
7580 Park and Recreation Fees	19,103	0	0	0	
7590 Other Charges for Services	14,605,272	13,691,267	17,491,531	17,449,029	
7662 Other Sales - Non Taxable - Resale	0	1,148	0	0	
7670 Miscellaneous Revenue	249,082	204,093	250,000	250,000	
<b>TOTAL OPERATING INCOME</b>	<b>14,872,741</b>	<b>13,896,508</b>	<b>17,741,531</b>	<b>17,699,029</b>	
<b>OPERATING EXPENSES</b>					
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
0100 Salaries and Wages	21,115	24,758	0	0	
0101 Regular Salaries	3,597,804	3,767,074	4,011,959	4,011,959	
0103 Overtime	345,396	261,387	275,000	275,000	
0105 Vacation Payoff	34,535	30,730	60,000	60,000	
0106 Sick Leave Payoff	14,878	842	15,000	15,000	
0110 Performance Incentive Pay	12,782	49,414	76,980	76,980	
0111 Other Pay	16,733	59,545	50,000	50,000	
0200 Retirement	37,609	41,803	230,635	230,635	
0301 Unemployment Insurance	3,214	3,291	6,318	6,318	
0305 Salary Continuance Insurance	841	883	868	868	
0306 Health Insurance	391,180	444,221	545,532	545,532	
0308 Dental Insurance	1,820	1,829	1,992	1,992	
0309 Life Insurance	276	306	324	324	
0310 Accidental Death & Dismemberment Ins	50	56	60	60	
0319 Other Insurance	28,206	45,275	49,584	49,584	
0352 Workers' Compensation Insurance - General	386,493	437,640	497,953	497,953	
0401 Medicare	35,732	38,394	39,310	39,310	
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>4,928,664</b>	<b>5,207,448</b>	<b>5,861,515</b>	<b>5,861,515</b>	
<b>SERVICES AND SUPPLIES</b>					
0600 Clothing and Personal Supplies	21,480	27,392	35,000	35,000	
0700 Communications	0	10,868	65,000	65,000	
0701 Telephone/Telegraph - Interfund Transfer	55,445	36,375	0	0	
1000 Household Expense	52,893	68,674	57,000	57,000	
1100 Insurance	44,454	144,549	159,010	159,010	

### OPERATION OF INTERNAL SERVICE FUND

#### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED BUDGET 2002-2003 (4)	FINAL BUDGET 2002-2003 (5)	(6)
<b>OPERATING EXPENSES (Cont.)</b>					
1300 Maintenance - Equipment	2,536,692	2,483,417	3,200,000	3,200,000	
1400 Maintenance - Buildings and Improvements	146,502	131,485	129,000	129,000	
1402 Minor Alterations and Improvements	8,063	14,207	0	0	
1500 Medical, Dental and Laboratory Supplies	0	0	8,000	8,000	
1600 Memberships	1,468	112	300	300	
1700 Miscellaneous Expense	(8,736)	92,986	1,000	1,000	
1800 Office Expense	39,985	63,586	50,000	50,000	
1801 Duplicating Services (GSA Reprographics)	289	332	0	0	
1802 Periodicals and Journals	641	0	0	0	
1803 Postage	163	79	0	0	
1809 Minor Office Equipment to be Controlled	43,077	1,685	29,600	29,600	
1900 Professional and Specialized Services	1,669,799	903,312	2,000,098	1,957,596	
1901 Data Processing Services	33,342	1,272	80,000	80,000	
1908 Temporary Help	30,288	67,943	150,000	150,000	
1911 CWCAP Charges	0	482,630	0	0	
2100 Rents and Leases - Equipment	72,910	10,296	80,000	80,000	
2150 Equipment Usage	3,933	0	0	0	
2300 Small Tools and Instruments	18,798	41,744	30,000	30,000	
2400 Special Departmental Expense	2,235,705	1,856,134	2,300,000	2,300,000	
2405 Optional Benefit Plan	2,538	5,461	4,008	4,008	
2600 Transportation and Travel - General	1,939	12,288	250,000	250,000	
2601 Private Auto Mileage	2,415	536	0	0	
2602 Garage Expense	158,606	172,234	0	0	
2700 Transportation and Travel - Meetings/Conferences	1,750	0	2,000	2,000	
2800 Utilities	84,372	154,999	130,000	130,000	
2890 - Intra-Agency S & S Billing Offsets	(157,009)	(169,724)	(160,000)	(160,000)	
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>7,101,802</b>	<b>6,615,873</b>	<b>8,600,016</b>	<b>8,557,514</b>	
<b>MISCELLANEOUS</b>					
5300 Depreciation	3,157,305	3,169,847	3,500,000	3,500,000	
<b>TOTAL MISCELLANEOUS</b>	<b>3,157,305</b>	<b>3,169,847</b>	<b>3,500,000</b>	<b>3,500,000</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>15,187,771</b>	<b>14,993,167</b>	<b>17,961,531</b>	<b>17,919,029</b>	
<b>NET OPERATING INCOME (LOSS)</b>	<b>(315,030)</b>	<b>(1,096,659)</b>	<b>(220,000)</b>	<b>(220,000)</b>	

## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL	ACTUAL 2000-2001	ACTUAL 2001-2002	PROPOSED BUDGET 2002-2003	FINAL BUDGET 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
NON-OPERATING REVENUE (EXPENSES)					
6610 Interest	314,872	180,956	230,000	230,000	
6910 State - Civil Defense	198	674	0	0	
7680 Six-Month Expired (Outlawed) Checks	(847)	(189)	0	0	
3700 Taxes and Assessments	0	(8,937)	(10,000)	(10,000)	
4800 Interfund Transfers Out - to Fund 100	(755,000)	0	0	0	
5400 (Loss) or Gain on Disposition of Assets	(87,101)	(61,724)	(50,000)	(50,000)	
TOTAL NON-OPERATING REVENUE (EXPENSES)	(527,878)	110,780	170,000	170,000	
NET INCOME (LOSS) *	(842,908)	(985,879)	(50,000)	(50,000)	NOTE - NET LOSSES ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM PRIOR YEARS
SOURCES OF WORKING CAPITAL					
NET INCOME (LOSS)	(842,908)	(985,879)	(50,000)	(50,000)	
5300 Depreciation	3,157,305	3,169,847	3,500,000	3,500,000	
7810 Operating Transfers In-from Fund 100	904,782	433,084	0	0	
7811 Operating Transfers In-from Funds 101-199	0	0	64,000	64,000	
7852 Fixed Asset Sales - Non-Taxable - Resale	96,320	137,900	200,000	200,000	
7900 Residual Equity Transfers In-From Fund 100	128,000	606,986	0	0	
TOTAL SOURCES OF WORKING CAPITAL	3,443,499	3,361,938	3,714,000	3,714,000	
USES OF WORKING CAPITAL					
4000 Equipment Replacement	2,404,351	2,109,054	4,282,700	4,282,700	
Additional & Excess Replacement Cost Over Depreciation	128,000	606,986	0	0	NOTE - REPLACEMENT EQUIPMENT IS FINANCED BY FUNDS GENERATED THROUGH DEPRECIATION EXPENSE. ADDITIONAL EQUIPMENT AND EXCESS REPLACEMENT COST OVER DEPRECIATION ARE FINANCED BY CONTRIBUTIONS FROM THE COUNTY GENERAL FUND.
TOTAL EQUIPMENT	2,532,351	2,716,040	4,282,700	4,282,700	
4200 Buildings and Improvements					
900 Transportation ISF	(124,796)	(124,796)	0	0	
P720 CC Garage Soil Remediation	29,798	70,741	0	0	
P722 Shop Extension at Fruit Street	0	0	349,000	349,000	
TOTAL BUILDINGS AND IMPROVEMENTS	(94,998)	(54,055)	349,000	349,000	
TOTAL USES OF WORKING CAPITAL	2,437,353	2,661,985	4,631,700	4,631,700	
NET INCREASE (DECREASE) WORKING CAPITAL	1,006,146	699,953	(917,700)	(917,700)	

## 297 - REPROGRAPHICS INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED BUDGET 2002-2003 (4)	FINAL BUDGET 2002-2003 (5)	(6)
<b>OPERATING INCOME</b>					
7590 Other Charges for Services	3,009,006	2,989,837	3,818,385	3,805,670	
7661 Other Sales - Taxable	210,864	229,492	330,000	330,000	
7670 Miscellaneous Revenue	38,259	14,739	0	0	
7750 Revenue from Inventory Issues - Sales Tax Surcharge	3	2,126	0	0	
<b>TOTAL OPERATING INCOME</b>	<b>3,258,132</b>	<b>3,236,194</b>	<b>4,148,385</b>	<b>4,135,670</b>	
<b>OPERATING EXPENSES</b>					
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
0100 Salaries and Wages	5,423	9,666	0	0	
0101 Regular Salaries	1,020,583	1,108,473	1,158,036	1,158,036	
0103 Overtime	15,020	17,918	20,865	20,865	
0105 Vacation Payoff	6,909	8,622	13,500	13,500	
0106 Sick Leave Payoff	0	88	0	0	
0110 Performance Incentive Pay	1,759	17,592	21,674	21,674	
0111 Other Pay	9,100	8,014	10,000	10,000	
0200 Retirement	11,185	15,647	68,977	68,977	
0301 Unemployment Insurance	839	914	1,741	1,741	
0305 Salary Continuance Insurance	386	404	410	410	
0306 Health Insurance	109,369	134,797	166,311	166,311	
0308 Dental Insurance	911	915	996	996	
0309 Life Insurance	131	146	156	156	
0310 Accidental Death & Dismemberment Insurance	24	27	24	24	
0319 Other Insurance	8,617	14,485	14,880	14,880	
0352 Workers' Compensation - General	43,241	50,404	49,323	49,323	
0401 Medicare	13,840	14,836	14,990	14,990	
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	<b>1,247,337</b>	<b>1,402,947</b>	<b>1,541,883</b>	<b>1,541,883</b>	
<b>SERVICES AND SUPPLIES</b>					
0600 Clothing and Personal Supplies	210	4,717	5,500	5,500	
0701 Telephone/Telegraph - Interfund Transfer	8,443	9,021	9,000	9,000	
1000 Household Expense	8,217	10,884	12,800	12,800	
1100 Insurance	(358)	521	5,193	5,193	

**OPERATION OF INTERNAL SERVICE FUND**  
**Operational Statement for the Fiscal Year 2002-2003**

OPERATING DETAIL	ACTUAL 2000-2001	ACTUAL 2001-2002	PROPOSED BUDGET 2002-2003	FINAL BUDGET 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
1300 Maintenance - Equipment	214,978	75,942	183,000	183,000	
1400 Maintenance - Buildings and Improvements	20,379	26,472	49,000	49,000	
1402 Minor Alterations and Improvements	19,843	21,950	0	0	
1500 Medical, Dental and Laboratory Supplies	12	21	0	0	
1600 Memberships	419	0	0	0	
1700 Miscellaneous Expense	17,871	(611)	0	0	
1800 Office Expense	1,092,703	939,757	1,091,500	1,091,500	
1803 Postage	38	42	40	40	
1806 Printing Costs - Outside Vendors	1,927	18,139	10,000	10,000	
1809 Minor Office Equipment to be Controlled	21,218	8,511	12,450	12,450	
1900 Professional and Specialized Services	274,860	205,348	213,515	200,800	
1908 Temporary Help	16,208	12,409	15,000	15,000	
1911 CWCAP Charges	0	94,209	98,000	98,000	
2100 Rents and Leases - Equipment	368,870	777,953	801,300	801,300	
2300 Small Tools and Instruments	47	816	500	500	
2400 Special Departmental Expense	0	7,546	14,200	14,200	
2405 Optional Benefit Plan	1,988	2,000	2,004	2,004	
2600 Transportation and Travel - General	0	28	0	0	
2601 Private AutoMileage	31	0	400	400	
2602 Garage Expense	10,100	14,313	10,000	10,000	
2700 Transportation and Travel - Meetings/Conferences	21	0	3,100	3,100	
2800 Utilities	17,784	34,315	25,000	25,000	
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>2,095,809</b>	<b>2,264,303</b>	<b>2,561,502</b>	<b>2,548,787</b>	
<b>MISCELLANEOUS</b>					
5300 Depreciation	30,120	43,675	60,000	60,000	
<b>TOTAL MISCELLANEOUS</b>	<b>30,120</b>	<b>43,675</b>	<b>60,000</b>	<b>60,000</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>3,373,266</b>	<b>3,710,925</b>	<b>4,163,385</b>	<b>4,150,670</b>	
<b>NET OPERATING INCOME (LOSS)</b>	<b>(115,134)</b>	<b>(474,732)</b>	<b>(15,000)</b>	<b>(15,000)</b>	
<b>NON-OPERATING REVENUE (EXPENSES)</b>					
5400 (Loss) or Gain on Disposition of Assets	(6,662)	(2,992)	0	0	
6610 Interest	118,976	53,815	125,000	125,000	
7680 Six-Month Expired (Outlawed) Checks	0	1,058	0	0	
<b>TOTAL NON-OPERATING REVENUE (EXPENSES)</b>	<b>112,314</b>	<b>51,881</b>	<b>125,000</b>	<b>125,000</b>	

**OPERATION OF INTERNAL SERVICE FUND**  
**Operational Statement for the Fiscal Year 2002-2003**

OPERATING DETAIL	ACTUAL 2000-2001	ACTUAL 2001-2002	PROPOSED BUDGET 2002-2003	FINAL BUDGET 2002-2003	
(1)	(2)	(3)	(4)	(5)	(6)
NET INCOME (LOSS) *	(2,820)	(422,851)	110,000	110,000	* NOTE - NET LOSSES ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM PRIOR YEARS.
SOURCES OF WORKING CAPITAL					
NET INCOME (LOSS)	(2,820)	(422,851)	110,000	110,000	
5300 Depreciation	30,120	43,675	60,000	60,000	
TOTAL SOURCES OF WORKING CAPITAL	27,300	(379,176)	170,000	170,000	
USES OF WORKING CAPITAL					
4000 Equipment Replacement	221,094	220,080	110,000	110,000	NOTE - REPLACEMENT EQUIPMENT IS FINANCED BY FUNDS GENERATED THROUGH DEPRECIATION EXPENSE. ADDITIONAL EQUIPMENT AND EXCESS REPLACEMENT COST OVER DEPRECIATION ARE FINANCED FROM THE COUNTY GENERAL FUND.
TOTAL USES OF WORKING CAPITAL					
	221,094	220,080	110,000	110,000	
NET INCREASE (DECREASE) WORKING CAPITAL	(193,794)	(599,256)	60,000	60,000	



## 298 - SELF-INSURED BENEFITS INTERNAL SERVICE FUND

### OPERATION OF INTERNAL SERVICE FUND Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED BUDGET 2002-2003 (4)	FINAL BUDGET 2002-2003 (5)	(6)
<b>INCOME</b>					
6610 Interest	212,147	126,627	132,034	132,034	
7370 Personnel Services	(88)	0	0	0	
7670 Miscellaneous Revenue	2,422,518	2,740,487	2,529,009	2,529,009	
7710 Insurance Premiums	0	(80)	0	0	
7800 Contributions In-Lieu of Fees	0	0	98,093	98,093	
<b>TOTAL INCOME</b>	<b>2,634,577</b>	<b>2,867,034</b>	<b>2,759,136</b>	<b>2,759,136</b>	
<b>EXPENSES</b>					
<b>SERVICES AND SUPPLIES</b>					
1809 Minor Office Equipment to be Controlled	0	0	5,700	5,700	
1900 Professional and Specialized Services	171,555	148,963	295,553	295,553	
1911 CWCAP Charges	0	15,976	0	0	
<b>TOTAL SERVICES AND SUPPLIES</b>	<b>171,555</b>	<b>164,939</b>	<b>301,253</b>	<b>301,253</b>	
<b>OTHER CHARGES</b>					
3500 Judgments and Damages	1,690,676	2,301,792	6,423,809	6,423,809	
<b>TOTAL OTHER CHARGES</b>	<b>1,690,676</b>	<b>2,301,792</b>	<b>6,423,809</b>	<b>6,423,809</b>	
<b>FIXED ASSETS</b>					
4000 Equipment	0	0	9,530	9,530	
<b>TOTAL FIXED ASSETS</b>	<b>0</b>	<b>0</b>	<b>9,530</b>	<b>9,530</b>	
<b>MISCELLANEOUS</b>					
5300 Depreciation	1,197	0	4,216	4,216	
<b>TOTAL MISCELLANEOUS</b>	<b>1,197</b>	<b>0</b>	<b>4,216</b>	<b>4,216</b>	
<b>TOTAL EXPENSES</b>	<b>1,863,428</b>	<b>2,466,730</b>	<b>6,738,808</b>	<b>6,738,808</b>	

## OPERATION OF INTERNAL SERVICE FUND

### Operational Statement for the Fiscal Year 2002-2003

OPERATING DETAIL (1)	ACTUAL 2000-2001 (2)	ACTUAL 2001-2002 (3)	PROPOSED BUDGET 2002-2003 (4)	FINAL BUDGET 2002-2003 (5)	(6)
EXCESS INCOME OVER (UNDER) EXPENSES *	771,149	400,304	(3,979,672)	(3,979,672)	* NOTE - EXPENSES IN EXCESS OF INCOME ARE OFFSET BY RETAINED EARNINGS CARRIED FORWARD FROM THE PRIOR FISCAL YEAR.
<b>FIXED ASSET EXPENDITURES</b>					
4000 Equipment	0	0	9,530	9,530	
<b>TOTAL FIXED ASSET EXPENDITURES</b>	0	0	9,530	9,530	
<b>STATEMENT OF CHANGES IN RETAINED EARNINGS (DEFICIT)</b>					
Beginning Balance	2,825,939	3,597,088	3,979,672	3,979,672	
Changes to Reserves-Encumbrances-(Inc.)/Dec.	0	(907)	0	0	
Income Over (Under) Expenses	771,149	400,304	(3,979,672)	(3,979,672)	
<b>Ending Balance</b>	<b>3,597,088</b>	<b>3,996,485</b>	<b>0</b>	<b>0</b>	